

JOHN FARNEY
COUNTY AUDITOR



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OFFICE OF THE AUDITOR
CHAMPAIGN COUNTY, ILLINOIS

To: Patsi Petrie, Champaign County Board Chair
Chris Alix, Deputy Chair for Finance
Members of the Champaign County Board
Elected Officials & Department Heads

From: John Farney, Champaign County Auditor

Subject: Quarterly Financial Report through the 9 months ended September 30, 2015

Date: November 4, 2015

In accordance with Chapter 55, Act 5, Section 3-1005, Illinois Compiled Statutes, the following Quarterly Financial Report of the financial operations of Champaign County through September 30, 2015 is presented.

This report presents actual revenues and expenditures as entered into the County's AS400 Accounting System through the close of the reporting period. Budgeted amounts listed come directly from the County AS400 Accounting System, and include amendments approved by the County Board during the fiscal year.

Champaign County maintains three major governmental funds that are presented individually in this report: the General Corporate Fund; Mental Health Fund; and the Regional Planning Commission Fund. The remaining governmental funds are considered "non-major". Also presented is the Nursing Home Fund, the County's sole Enterprise Fund.

Additionally, I have compiled data on various revenue and expenditure lines that may be of interest to County Board Members.

Should you have any questions, comments or requests for further data, please feel free to contact me.

Sincerely,

JOHN FARNEY
CHAMPAIGN COUNTY AUDITOR

JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR

Champaign County Quarterly Financial Report

For the 9 months ending September 30, 2015

	<u>General Corporate Fund</u>		<u>Mental Health Fund</u>		<u>Regional Planning Commission Fund</u>		<u>Nursing Home Fund</u>	
	<u>Total Fiscal</u>	<u>Actual Year-to-</u>	<u>Total Fiscal</u>	<u>Actual Year-to-</u>	<u>Total Fiscal</u>	<u>Actual Year-to-</u>	<u>Total Fiscal</u>	<u>Actual Year-to-</u>
	<u>Year Budget</u>	<u>Date Amounts</u>	<u>Year Budget</u>	<u>Date Amounts</u>	<u>Year Budget</u>	<u>Date Amounts</u>	<u>Year Budget</u>	<u>Date Amounts</u>
Revenues:								
Property Taxes	\$9,641,093	\$9,287,830	\$4,194,638	\$4,027,983	\$0	\$0	\$1,142,494	\$1,100,654
Public Safety Sales Tax	0	0	0	0	0	0	0	0
Intergovernmental Revenue	16,124,467	11,606,693	381,598	249,174	12,017,683	4,759,416	0	0
Charges for services	4,358,156	3,177,349	0	0	1,106,877	786,970	15,400,134	10,173,667
Fines & Forfeitures	1,037,075	727,374	0	0	0	0	0	0
Other revenues	4,513,835	2,890,290	75,700	161,696	688,392	225,767	31,300	38,381
Total Revenues	\$35,674,626	\$27,689,536	\$4,651,936	\$4,438,853	\$13,812,952	\$5,772,153	\$16,573,928	\$11,312,702
Expenditures:								
Personnel	\$24,835,000	\$19,014,088	\$507,118	\$348,351	\$5,592,353	\$2,726,408	\$10,057,182	\$5,951,526
Commodities	2,078,622	1,642,027	26,500	7,051	323,639	85,431	853,842	724,629
Services	7,162,749	5,396,047	3,936,818	2,712,325	7,386,696	2,817,324	5,168,929	4,043,555
Capital outlay	316,679	231,997	0	0	79,250	0	509,501	192,452
Transfers	955,985	47,569	0	0	426,045	161,230	317,665	56,245
Bond and debt service	552,330	133,615	80,000	0	0	0	7,000	2,974
Bad debt expense	0	0	0	0	0	0	0	0
Total Expenditures	\$35,901,365	\$26,465,343	\$4,550,436	\$3,067,727	\$13,807,983	\$5,790,393	\$16,914,119	\$10,971,381

NOTES:

- 1) Revenues and expenditures are reported using the cash basis.
- 2) This report is unaudited.
- 3) Fiscal year budgeted revenues and expenditures obtained from FY2015 County Budget as recorded in the County AS400 Accounting System.
- 4) All data subject to adjustment. Final FY2015 data will be reported in the Comprehensive Annual Financial Report

JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR**Champaign County Quarterly Financial Report**

For the 9 months ending September 30, 2015

	<u>Non-major Funds</u>		<u>Combined Funds</u>	
	<u>Total Fiscal Year Budget</u>	<u>Actual Year-to- Date Amounts</u>	<u>Total Fiscal Year Budget</u>	<u>Actual Year-to- Date Amounts</u>
Revenues:				
Property Taxes	\$15,643,573	\$15,081,790	\$30,621,798	\$29,498,257
Public Safety Sales Tax	\$4,686,098	\$3,068,502	4,686,098	3,068,502
Intergovernmental Revenue	\$16,026,648	\$11,258,664	44,550,396	27,873,947
Charges for services	\$4,853,997	\$2,717,253	25,719,164	16,855,239
Fines & Forfeitures	\$56,450	\$67,664	1,093,525	795,038
Other revenues	\$11,750,793	\$8,096,505	17,060,020	11,412,639
Total Revenues	<u>\$53,017,559</u>	<u>\$40,290,378</u>	<u>\$123,731,001</u>	<u>\$89,503,622</u>
Expenditures:				
Personnel	\$25,429,920	\$18,311,261	\$66,421,573	\$46,351,634
Commodities	\$1,321,148	\$744,796	4,603,751	3,203,934
Services	\$15,873,167	\$13,181,156	39,528,359	28,150,407
Capital outlay	\$5,663,225	\$1,951,954	6,568,655	2,376,403
Transfers	\$1,400,020	\$691,589	3,099,715	956,633
Bond and debt service	\$5,175,190	\$879,257	5,814,520	1,015,846
Bad debt expense	\$120,500	\$0	120,500	0
Total Expenditures	<u>\$54,983,170</u>	<u>\$35,760,013</u>	<u>\$126,157,073</u>	<u>\$82,054,857</u>

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JOHN FARNEY, CHAMPAIGN COUNTY AUDITOR

Champaign County Quarterly Financial Report

For the 9 months ended September 30, 2015

**Fiscal Year to Date
Top 5 Revenue Lines
All Funds**

Revenue Source	FY 2014	FY 2015
Property Taxes - General Corporate	\$8,332,222	\$8,881,719
NH Care - Medicaid	3,933,935	4,700,232
Property Taxes - Mental Health Fund	3,934,337	5,212,999
HHS Head Start Grant	3,634,533	3,856,198
Property Taxes - Developmental Disability Fund	3,411,712	3,431,743

**Fiscal Year to Date
Top 5 Revenue Lines
General Corporate Fund Only**

Revenue Source	FY 2014	FY 2015
Property Taxes - General Corporate	\$8,332,222	\$8,881,719
1/4% Sales Tax (All County)	3,577,248	3,564,622
Income Tax	2,074,248	2,528,972
State Reimbursement	1,089,958	1,917,191
Circuit Clerk Fees	1,209,619	1,215,688

**Fiscal Year to Date
Top 5 Revenue Lines
Champaign County Nursing Home**

Revenue Source	FY 2014	FY 2015
NH Care - Medicaid	\$3,933,935	\$5,212,999
NH Care - Private Pay	3,542,972	2,436,366
Property Taxes - Nursing Home	1,066,403	1,100,654
NH Care - Private Insurance	731,372	785,715
NH Care - Medicare A	1,282,656	721,014

**Fiscal Year to Date
Accounts Payable
Monthly Warrants Paid**

Monthly Warrants Paid	FY 2014	FY2015
July	\$10,798,908	\$10,223,139
August	6,193,196	5,930,159
September	8,571,730	6,627,768

**Fiscal Year to Date
Top 5 Expenditure Lines
All Funds**

Expenditure	FY 2014	FY 2015
Reg. Full Time Employees	\$17,152,457	\$18,780,801
Health/Life Insurance	8,317,343	8,620,515
Contributions/Grants	6,524,781	6,731,921
Sheriff Full Time Employees	5,588,433	4,899,601
Professional Services	3,034,167	3,096,058

**Fiscal Year to Date
Top 5 Expenditure Lines
General Corporate Fund Only**

Expenditure	FY 2014	FY 2015
Regular Full Time Employees	\$8,697,003	\$9,726,494
Sheriff Full Time Employees	4,733,088	4,899,601
Health/Life Insurance	2,323,987	2,349,924
Document Stamps	600,000	765,000
Medical/Dental/Mental Health Services	581,071	648,968

**Fiscal Year to Date
Top 5 Expenditure Lines
Champaign County Nursing Home**

Expenditure	FY 2014	FY 2015
Regular Full Time Employees	\$2,644,232	\$2,945,641
Professional Services	1,485,378	1,287,064
Contract Nursing	483,366	719,264
Health/Life Insurance	615,568	609,453
No Benefit Full Time Employees	713,522	579,220

NOTES:

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